

TPT-1 DEDUCTION CODES	CATEGORIES	STATE BUS CODE	CITY BUS CODE
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<b>DEDUCTION CODES – IN CATEGORIES</b>		
<b>GENERAL CODES:</b>		
<b>503</b> – RESALE – Sales for Resale	4-5-10-11-13-14-17-29-41-49	4-5-10-17-29-45-49-62-213-214
<b>551</b> - TAX COLLECTED or FACTORED included in Gross Receipts (p. 52)	2-4-5-6-7-8-9-10-11-12-13-14-15-17-19-25-26-29-49-51-56	4-5-6-9-10-11-12-15-16-17-18-19-20-27-29-37-40-44-45-49-51-62-111-116-144- 213- 214-244- 485
<b>708</b> - VENDOR DISCOUNTS or CUSTOMER RETURNS (p. 53)	2-4-5-6-7-8-9-10-11-12-13-14-15-17-19-25-26-29-49-51	4-5-6-9-10-11-12-15-16-17-18-19-20-27-29-37-40-44-45-49-51-62-111-116-144- 213- 214-244- 485
<b>558</b> - BAD DEBT DEDUCTION (See Arizona Administrative Code (“A.A.C.”) rule R15-5-2011)	2-4-5-6-7-8-9-10-11-12-13-14-15-17-19-25-26-29-41-49-51-56	4-5-6-9-10-11-12-15-16-17-18-19-20-27-29-37-40-44-45-49-51-62-111-116-144- 213- 214-244- 485
<b>AMUSEMENT:</b>		
<b>657</b> - AMUSE: INSTRUCTIONAL ACTIVITIES (p. 38)	12	N/A
<b>527</b> - AMUSE: Monthly MEMBERSHIP Fees (p. 39)	12	N/A
<b>661</b> - AMUSE: PARI-MUTUEL and PURSE MONIES (p. 39)	12	12
<b>670</b> - AMUSE: SALE to TRANSIENT LODGING BUSINESS for RESALE (p. 39)	12	12
<b>666</b> - AMUSE: TRANS LODGING RECREATIONAL ESTABLISHMENT MEMBERSHIP FEES (p. 39)	12	N/A
<b>640</b> - BUSINESS ACTIVITY TAXED under OTHER CLASS (p. 25, 40, 34)	6 – 12 – 25	6 – 12 – 44 – 144 - 244
<b>702</b> - TRANSPORTATION or AMUSE Resale: ARRANGED & TAXED (p. 25, 40)	6 - 12	6
<b>612</b> – TRANSPORTATION or AMUSE: ARRANGED & EXEMPT (p. 25, 40)	6 - 12	6 - 12

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<b>BUSINESS: MACHINERY/EQUIPMENT – OTHER:</b>		
<b>510</b> - CHEMICALS that cause CHANGE in Product (p. 11, 17)	17 – 29 – 129	17 – 29
<b>595</b> - CLEAN ROOM for SEMICONDUCTORS (p. 36, 45, 8, 12)	14 – 15 – 17 – 29 - 129	15 – 16 – 17 – 29 – 37 - 214
<b>586</b> - CLOTHING for Paper Manufacturing (p. 4, 17)	17 – 29	17 – 29
<b>687</b> - COMPONENT PARTS for Manufactured PRODUCT for RESALE (p. 14)	29 – 129	17 – 29
<b>565</b> - COMPUTER DATA CENTER EQUIPMENT (p. 6, 19)	17 – 29	17 – 29
<b>752</b> - INCOME PRODUCING CAPITAL EQUIP ANCILLARY M&E TO TREAT WASTE	N/A	17 – 29 - 214
<b>520</b> - LIVESTOCK POULTRY Feed etc to COMMERCIAL BUSINESS (p. 5, 14)	17 - 29	SEE CITY SPECIFIC CODE 720 BELOW
<b>516</b> - LIVESTOCK POULTRY Growth Implants or Meds (p. 5, 14)	17 - 29	N/A
<b>585</b> - M&E used for COMMERCIAL AGRICULTURE Crops and Products (p. 36, 8, 21)	14 – 17 - 29	SEE CITY SPECIFIC CODE 585 BELOW
<b>523</b> - M&E Commercial MINING Operation Used Directly to extract ores or minerals (p. 36, 7, 20)	14 – 17 – 29 - 129	17 – 29 - 214
<b>579</b> - M&E used to DRILL or EXTRACT OIL GAS for Commercial Purposes (p. 36, 7, 21)	14 – 17 – 29 - 129	17 – 29 - 214
<b>539</b> - M&E Etc to TELECOMMUNICATIONS Business (p. 36, 7, 20)	14 – 17 – 29 - 129	17 – 29 - 214
<b>524</b> - M&E for ELECTRIC UTILITY business (p. 36, 7, 20)	14 – 17 – 29 - 129	17 – 29 - 214
<b>577</b> - M&E for POULTRY & EGG Production (p. 36, 9, 22)	14 – 17 – 29	17 – 29 - 214
<b>578</b> - M&E for TV STATION DIGITAL BROADCAST (p. 36, 9, 22)	14 – 17 – 29	17 – 29 - 214
<b>522</b> - M&E used directly in MFTG, PROCESSING, FABR, PRINTING Etc. (p. 36, 7, 20)	14 – 17 – 29 - 129	17 – 29 - 214
<b>553</b> - M&E used in Research & Development (p. 36, 8, 21)	14 – 17 – 29 - 129	17 – 29 - 214
<b>525</b> - M&E or Technology to Assist DISABLED to be FUNCTIONAL (p. 4, 17)	17 - 29	N/A

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<b>BUSINESS : MACHINERY/EQUIPMENT – OTHER</b> <b>continued</b>		
<b>597</b> - M&E to meet Fed & State POLLUTION Regs Rules (p. 36, 9, 22)	14 – 17 – 29 - 129	17 – 29 - 214
<b>599</b> - M&E to PREVENT POLLUTION Farm Ranch (p. 36, 45, 9, 22)	14–15 – 17 - 29	15 – 16 - 37
<b>532</b> - M&E to Repair CARRIER AIRCRAFT (p. 36, 7, 20)	14 – 17 - 29	17 – 29 - 214
<b>652</b> - MINE: ACTUAL FREIGHT COST (p. 37)	2	N/A
<b>658</b> - MINE: PROCESS COST - SHIPMENT Out Of State (p. 37)	2	N/A
<b>747</b> - MINING METALLURGICAL SUPPLIES	N/A	17 – 29 - 214
<b>605</b> - NEAT ANIMALS HORSES used for BREEDING (p. 36, 7, 20)	14 – 17 - 29	N/A
<b>535</b> - PIPES VALVES 4"or LARGER for WATER OIL GAS (p. 36, 7, 20)	14 – 17 – 29 - 129	17 – 29 - 214
<b>576</b> - RAILROAD Stock Rails Signal Equipment (p. 36, 7, 21)	14 – 17 – 29	17 – 29 - 214
<b>537</b> - RET: SEEDS Etc. to COMMERCIAL BUSINESS (p. 4, 14)	17 - 29	N/A
<b>591</b> - TPP Used by SATELLITE TV-DATA TRANSMISSION SERVICE (p. 36, 8, 21)	14 – 17 – 29	17 – 29 - 214
<b>COMMERCIAL / REAL PROPERTY</b> <b>LEASE:</b>		
<b>634</b> - COMM LEASE BETWEEN AFFILIATES (p. 31)	13	45 – 213
<b>642</b> - COMM LS: to LICENSED NURSING CARE INSTITUTION (p. 33)	13	N/A
<b>664</b> - COMM LS: AGRICULTURAL PROP between FAMILY MEMBERS or LESS THAN 3 LEASES (p. 32)	13	N/A
<b>659</b> - COMM LS: ELIG TRANSP FACILITY (p. 33)	13	N/A
<b>655</b> - COMM LS: for RELIGIOUS WORSHIP p. 32)	13	N/A
<b>669</b> - COMM LS: PROFIT A PRENDRE (p. 33)	13	N/A
<b>650</b> - COMM LS: RESIDENTIAL >29 DAYS (p. 32)	13	N/A
<b>638</b> - COMM LS: to NONPROFIT for MLB or GOLF (p. 32)	13	N/A
<b>647</b> - COMM LS: to NONPROFIT for RODEO (p. 32)	13	N/A

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<b>COMMERCIAL / REAL PROPERTY LEASE (cont.):</b>		
<b>682</b> - COMM LS: UTILITY SERVICES REIMBURSEMENT (p. 34)	13	45 – 213
<b>755</b> - RENTAL OF IRS "LOW INCOME UNIT"	N/A	45 – 213
<b>ENVIRONMENTAL ETC.</b>		
<b>589</b> - ENVIRONMENTAL RESPONSE & REMEDIATION (p. 43, 3 & 6, 19)	15 – 17 – 29	15 – 17 - 29
<b>607</b> - ENVIRONMENTAL TECH FACILITY (p. 35, 43, 10)	14 – 15 – 17 - 29	17 – 29
<b>597</b> - M&E to meet Fed & State POLLUTION Regs Rules (p. 36, 9, 22)	14 – 17 – 29 - 129	17 – 29 - 214
<b>599</b> - M&E to PREVENT POLLUTION Farm Ranch (p. 36, 45, 9, 22)	14-15 – 17 - 29	15 – 16 - 37
<b>554</b> - M&E used in HEALTHY FOREST PROJECT (p. 9, 22)	17 - 29	N/A
<b>603</b> - M&E REPAIR PARTS for HEALTHY FOREST PROJECT (p. 6, 19)	17 - 29	N/A
<b>555</b> - PC: HEALTHY FOREST Structure (p. 46)	15	N/A
<b>511</b> - UTIL - FUEL: sold to QUALIFIED ENVIRONMENTAL TECHNOLOGY (p. 26, 4, 17)	4 – 17 – 29	17 – 29
<b>FOOD and/or RESTAURANT:</b>		
<b>750</b> - CITY - DIRECT CUSTOMER SERVICE	N/A	11 - 17 - 29 - 62 - 111 - 214
<b>514</b> - FOOD for ARIZ PRISON or JAIL (p. 41, 5, 18)	11 – 17 – 29	62
<b>566</b> - FOOD ITEMS Provided FREE to TRANSIENT LODGER (p. 5, 15)	17 - 29	N/A
<b>513</b> - FOOD purchased with SNAP Cards (p. 42, 1, 16)	11 – 17 - 29	11 – 62 - 111
<b>506</b> - FOOD RETAIL Sales for HOME PREP (p. 1, 16)	17 - 29	SEE CITY SPECIFIC CODE 506 BELOW
<b>507</b> - FOOD RETAIL Sales to RESTAURANT (p. 1, 17)	17 – 29	17 – 29 - 62
<b>512</b> - FOOD to AIRLINE that is FREE to PASSENGERS (p. 42, 5, 18)	11 – 17 – 29	11 – 17 – 29 - 111

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<b>FOOD and/or RESTAURANT (cont.):</b>		
<b>568</b> - FOOD to RESTAURANT for EMPLOYEES (p. 2, 16)	17 – 29 – 129	17 – 29
<b>569</b> - FOOD to SCHOOL DISTRICT / CHARTER SCHOOL (p. 42, 2, 17)	11 – 17 - 29	11 – 17 – 29 – 62 - 111
<b>662</b> - REST: FOOD to NONPROFIT that FEEDS NEEDY regularly for free (p. 43, 19)	11 – 29	29
<b>746</b> – FOOD & ACCESSORIES to NONPROFIT THAT PROVIDES FREE MEALS to NEEDY	N/A	17 – 29 - 62
<b>760</b> - OUT-OF-CITY SALES	N/A	10 – 17 – 49 – 62 - 116
<b>770</b> - OUT-OF-STATE SALES	N/A	10 – 17 – 49 – 62 - 116
<b>744</b> – VETERANS ORG: Sales of FOOD and DRINK on PREMISES (p. 41)	11	11 - 111
<b>FUEL / UTILITIES:</b>		
<b>587</b> - ALT FUEL to USED OIL FUEL BURNER (p. 26, 5, 18)	4 – 17 – 29	4 – 17 – 29
<b>617</b> - ELECTRICITY SENT OUT-OF-STATE (p. 26, 23)	4 - 29	N/A
<b>598</b> - FUEL to HEALTHY FOREST BUSINESS (p. 6, 19)	17 – 29	N/A
<b>509</b> - FUEL: NAT GAS or LPG for MOTOR VEHICLE (p. 26, 4, 17)	4 – 17 - 29	4 – 17 – 29
<b>515</b> - FUEL: Taxed Motor Vehicle, USE, AVIATION JET (p. 36, 2, 14)	14 – 17 - 29	17 - 29
<b>563</b> - GAS for COMPRESSOR EQUIPMENT (p. 19)	29 - 129	17 - 29
<b>757</b> - NAT GAS TO PUBLIC UTIL for POWER GEN	N/A	4
<b>604</b> - RENEWABLE ENERGY CREDIT Sales (p. 26, 6, 19)	4 – 17 - 29	4 – 17 – 29
<b>710</b> - UTIL: ELECTRICITY or NATURAL GAS TO MANUFACTURER or SMELTER (p. 27, 23)	4 – 29 - 129	N/A
<b>621</b> - UTIL: DEVELOPMENT FEES (p. 26, 23)	4 - 29	4
<b>511</b> - UTIL - FUEL: sold to QUALIFIED ENVIRONMENTAL TECH (p. 26, 4, 17)	4 – 17 – 29	17 – 29
<b>626</b> - UTIL: INSTALLED PROP REIMBURSEMENT (p. 26, 23)	4 - 29	4
<b>618</b> - UTIL: SOLAR CUSTOMER TRANSFERS (p. 27)	4	4

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<b>JOB PRINTING:</b>		
<b>561</b> - JOB PR: Cost of POSTAGE FREIGHT (p. 30)	10	10
<b>637</b> - JOB PR: Delivered OUT-OF-STATE (p. 30)	10	N/A
<b>630</b> - JOB PR: to LIC BUS - FREE MAG NEWS (p. 30)	10	N/A
<b>760</b> - OUT-OF-CITY SALES	N/A	10 – 17 – 49 – 62 - 116
<b>770</b> - OUT-OF-STATE SALES	N/A	10 – 17 – 49 – 62 - 116
<b>MEDICAL RELATED:</b>		
<b>536</b> - DRUGS - OXYGEN Prescribed by DOCTOR (p. 36, 1, 16)	14 – 17 - 29	17 – 29 - 214
<b>526</b> - DURABLE MED EQUIP - Rx & HCPC # for Home Use (p. 36, 1, 16)	14 – 17 - 29	17 – 29 - 214
<b>590</b> - EYEGLASSES CONTACTS Sold on RX (p. 1, 16)	17 - 29	17 – 29
<b>594</b> - HEARING AIDS but not batteries (p. 36, 1, 16)	14 – 17 – 29	17 – 29 - 214
<b>533</b> - INSULIN + SYRINGES + TEST STRIPS (p. 1, 16)	17 – 29	17 – 29
<b>559</b> - PROSTHETIC RX by MEDICAL PROFESSIONAL (p. 36, 1, 16)	14 – 17 – 29	17 – 29 - 214
<b>748</b> - PROSTHETIC RECOMMENDED by DOCTOR	SEE STATE CODE 559	17 – 29 - 214
<b>MOTOR VEHICLE:</b>		
<b>592</b> - ALTERNATIVE FUEL VEHICLES (p. 36, 5, 18)	14 – 17 – 29	17 – 29 – 214
<b>606</b> - BUS or URBAN MASS TRANSIT VEHICLE (p. 36, 8, 21)	14 – 17 – 29	17 – 29 – 214
<b>528</b> - MV + Parts to MOTOR CARRIER LESSOR (p. 5, 18)	17 – 29	17 – 29
<b>501</b> - MV MFTR CASH REBATE Assigned to SELLER (p. 11)	17 – 29	17 – 29
<b>530</b> - MV sold to NATIVE AMERICAN who resides on RESERVATION (p. 3)	17	N/A
<b>580</b> - MV to NONRESIDENT from STATE that does not provide a TAX CREDIT (p. 3)	17	N/A
<b>531</b> - MV to NONRESIDENT from STATE with Lower Tax Rate (COMPUTATION) (p. 12)	17	N/A

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<b>MOTOR VEHICLE (cont.):</b>		
<b>529</b> - MV sold at AUCTION to NONRESIDENT (p. 5)	17	N/A
<b>541</b> - MV to NONRESIDENT that is shipped OUT-OF-STATE (p. 1)	17	17
<b>NATIVE AMERICAN:</b>		
<b>530</b> - MV sold to NATIVE AMERICAN who resides on RESERVATION (p. 3)	17	N/A
<b>570</b> – BUSINESS ACTIVITY for ENROLLED NATIVE AMERICAN or TRIBAL ENTITY that OCCURS <u>ON</u> RESERVATION  <i>STATE BUS CODES can ONLY be used for INDIAN RESERVATION REGION CODES.</i>  <i>CITY BUS CODES 4 and 5 can be used by ALL CITIES.</i>  <i>All Other CITY BUS CODES can ONLY be used in PARKER (PK).</i>	4 – 5 - 6 - 9 - 10 - 11 - 12 -13 - 14 - 15 - 17 - 25 – 29	4 - 5 - 6 - 9 - 10 - 11 - 12 - 15 - 16 - 17 - 27 - 44 - 144 - 213 - 214
<b>712</b> – PROPERTY Sold to Contractor for MRRA Project on an INDIAN RESERVATION	17 - 29 - 315	17 – 29 - 315
<b>PERSONAL PROPERTY RENTAL (PPR):</b>		
<b>680</b> - PPR: CAR RENTAL SURCHARGES (p. 36)	14	214
<b>631</b> - PPR: LEASE by PARENT to SUB or SUB to SUB if TAX PAID on INITIAL SALE of PROPERTY (p. 35)	14	N/A
<b>556</b> - PPR: Lease Payment Transferred to 3 <sup>rd</sup> PARTY LEASING COMPANY (p. 36)	14	N/A
<b>660</b> - PPR: MV LEASE if MOTOR CARRIER FEE PAID (p. 36)	14	214
<b>651</b> - PPR: PHOTOS Etc for ARIZ TOURISM (p. 35)	14	N/A
<b>593</b> – PPR: RENTALS OF PERSONAL PROPERTY SHIPPED & USED EXCLUSIVELY OUT-OF-STATE	14	214
<b>756</b> – PPR: TPP SEMI or PERMANENTLY INSTALLED IN OTHER TAXING CITY	N/A	214
<b>656</b> - PPR: VEHICLE REG FEE REIMBURSEMENT (p. 35)	14	214

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CONTRACTING – OWNER/SPEC BLDR:			
502 - PC: 35% DEDUCTION Allowed (p. 43)	15	15 – 16 – 37	
557 - PC: Cost of ARCHITECTURAL or ENGINEERING Service (p. 48)	15	15 – 16 – 37	
690 - PC: DESIGN PHASE or PROFESSIONAL SERVICES (p. 49)	15	N/A	
560 - PC: DEVELOPMENT FEES paid (p. 46)	15	15 – 16 – 37	
673 - PC: DOMESTIC VIOLENCE SHELTER (p. 45)	15	N/A	
683 - PC: ENVIRONMENTALLY CONTROLLED POULTRY / EGG FACILITY (p. 45)	15	15 – 16 – 37	
663 - PC: FURNITURE APPLIANCES not incorporated into MFTRD BLDG (p. 43)	15	27	
555 - PC: HEALTHY FOREST Structure (p. 46)	15	N/A	
681 – PC: INCOME FROM OUT-OF-STATE PROJECTS	15	15 – 16 - 37	
600 - PC: Install Repair Etc of TPP that has INDEPENDENT FUNCTIONAL UTILITY (p. 44)	15	15 – 16 - 37	
518 - PC: LAND DEDUCTION not exceeding Fair Market Value (p. 43)	15	N/A	
698 - PC: LAUNCH SITE Construction (p. 45)	15	N/A	
689 - PC: LAWN MAINTENANCE SERVICES (p. 48)	15	15	
500 - PC: MAINTENANCE REPAIR Etc CONTRACT with PROPERTY OWNER (p. 51)	15	15 – 16 – 37	
694 - PC: MANUFACTURED BLDG delivered OUT-OF-STATE (p. 49)	15	N/A	
668 - PC: MANUFACTURED BLDG RESALE to DEALER (p. 43)	15	27	
667 - PC: MILITARY REUSE ZONE PROJECTS (p. 43)	15	N/A	
719 - PC: MIXED WASTE PROCESS FACILITY (p. 46)	15	N/A	
562 - PC: Sale of USED MFTRD HOME (p. 43)	15	27	
550 - PC: SUBCONTRACTING INCOME (p. 47)	15	15	
686 - PC: TERMITE or PEST TREATMENT (p. 46)	15	15	
696 - PC: STATE UNIVERSITY RESEARCH INFRASTRUCTURE PROJECT (p. 46)	15	N/A	
589 - ENVIRONMENTAL RESPONSE & REMEDIATION (p. 43, 3 &6, 19)	15 – 17 – 29	15 – 17 – 29	
607 - ENVIRONMENTAL TECH FACILITY (p. 35, 43, 10)	14 – 15 –17 - 29	17 – 29	

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CONTRACTING – OWNER/SPEC BLDR: (continued)		
581 - GROUNDWATER MEASURING DEVICES (p. 36, 43, 8, 21)	14 – 15 – 17 - 29	15 – 16 – 17 – 29 – 37 - 214
599 - M&E to PREVENT POLLUTION Farm Ranch (p. 36, 45, 9, 22)	14–15 – 17 - 29	15 – 16 – 37
754 - PART IMPROVED PROP SOLD BY/TO SPEC BLDR	N/A	16
538 - SOLAR ENERGY DEVICES (p. 36, 45, 11, 23)	14 – 15 – 17 - 29	15 – 16 – 17 – 29 – 37 - 214
753 - SPEC BLDR: RECONSTRUCT - PRIOR VALUE	N/A	16
573 - TPP/ PC: NONPROFIT ORG APT HOUSING Low Income Persons Over 62 (p. 36, 45, 3, 15)	14 – 15 – 17 - 29	N/A
608 - PC: COST of 508 DED in Gross Income (p. 45)	15 - 315	15 – 16 – 37 - 315
622 - PC: COST of 522 DED in Gross Income (p. 45)	15 - 315	15 – 16 – 37 - 315
623 - PC: COST of 523 DED in Gross Income (p. 45)	15 - 315	15 – 16 – 37 - 315
624 - PC: COST of 524 DED in Gross Income (p. 45)	15 - 315	15 – 16 – 37 - 315
632 - PC: COST of 532 DED in Gross Income (p. 45)	15 - 315	15 – 16 – 37 - 315
635 - PC: COST of 535 DED in Gross Income (p. 45)	15 - 315	15 – 16 – 37 - 315
639 - PC: COST of 539 DED in Gross Income (p. 45)	15 - 315	15 – 16 – 37 - 315
644 - PC: COST of 544 DED in Gross Income (p. 45)	15 - 315	N/A
645 - PC: COST of 545 DED in Gross Income (p. 45)	15 - 315	N/A
646 - PC: COST of 546 DED in Gross Income (p. 45)	15 - 315	15 – 16 – 37 - 315
653 - PC: COST of 553 DED in Gross Income (p. 45)	15 - 315	15 – 16 – 37 - 315
654 - PC: COST of 554 DED in Gross Income (p. 45)	15 - 315	N/A
665 - PC: COST of 565 DED in Gross Income (p. 45)	15 - 315	15 – 16 – 37 - 315
672 - PC: COST of 572 DED in Gross Income (p. 45)	15 - 315	15 – 16 – 37 - 315
674 - PC: COST of 574 DED in Gross Income (p. 45)	15 - 315	N/A
675 - PC: COST of 575 DED in Gross Income (p. 45)	15 - 315	15 – 16 – 37 - 315
676 - PC: COST of 576 DED in Gross Income (p. 45)	15 - 315	15 – 16 – 37 - 315
677 - PC: COST of 577 DED in Gross Income (p. 45)	15 - 315	15 – 16 – 37 - 315
678 - PC: COST of 578 DED in Gross Income (p. 45)	15 - 315	15 – 16 – 37 - 315
679 - PC: COST of 579 DED in Gross Income (p. 45)	15 - 315	15 – 16 – 37 - 315
685 - PC: COST of 585 DED in Gross Income (p. 45)	15 - 315	SEE CITY SPECIFIC CODE 685 BELOW
691 - PC: COST of 591 DED in Gross Income (p. 45)	15 - 315	15 – 16 – 37 - 315
697 - PC: COST of 597 DED in Gross Income (p. 45)	15 - 315	15 – 16 – 37 - 315
706 - PC: COST of 606 DED in Gross Income (p. 45)	15 - 315	15 – 16 – 37 - 315

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<b>771</b> - PC: COST of 671 DED in Gross Income	N/A	15 – 16 – 37 - 315
<b>799</b> - PC: COST of 699 DED in Gross Income (p. 45)	15 - 315	N/A
<b>781</b> - PC: COST of <b>751</b> DED in Gross Income	N/A	15 – 16 – 37 - 315
<b>782</b> - PC: COST of <b>752</b> DED in Gross Income	N/A	15 – 16 – 37 - 315
<b>PUBLICATION (PUB):</b>		
<b>628</b> - PUB: ADVERTISING INCOME (p. 29)	9	N/A
<b>QUALIFYING HOSPITALS – HEALTHCARE ORGS – NONPROFITS:</b>		
<b>544</b> - TPP to NONPROFIT that gives FREE MEALS to NEEDY on a regular basis (p. 36, 3, 15)	14 – 17 - 29	N/A
<b>575</b> - TPP to NONPROFIT ORG for HANDICAP Program (p. 36, 3, 15)	14 – 17 – 29	17 – 29 - 214
<b>545</b> - TPP to QUALIFIED HEALTH CARE ORG used for Health Medical Purposes ONLY (p. 26, 31, 30, 30, 41, 36, 3, 15)	4 – 8 – 9 – 10 – 11 – 14 – 17 - 29	SEE RELATED CITY CODE 671 BELOW
<b>671</b> - CITY SALES TO QUALIFIED HEALTH CARE ORG	SEE RELATED STATE CODE 545 ABOVE	4 – 9 – 10 – 11 – 17 – 29 – 49 – 51 – 111 - 214 - 485
<b>574</b> - TPP to QUALIFIED HEALTH CARE ORG for handicapped children (p. 36 ,3, 15)	14 – 17 - 29	N/A
<b>572</b> - TPP to QUAL COMMUNITY HEALTH CENTER (p. 36, 3, 15)	14 – 17 – 29	4 – 9 – 10 – 11 – 17 – 29 – 62 – 111 - 485
<b>699</b> - TPP to QUALIFIED HEALTH SCIENCE EDUC INSTITUTION (p. 30, 30, 36, 3, 16)	9 – 10 – 14 – 17 - 29	9 – 10 – 17 – 29 – 214
<b>546</b> - TPP/SVC to QUALIFIED HOSPITAL for ANY PURPOSE (p. 26, 31, 29, 30, 41, 36, 2, 15)	4 – 8 – 9 – 10 – 11 – 14 – 17 - 29	4 – 9 – 10 – 11 – 17 – 29 – 49 – 51 – 111 - 214 - 485
<b>573</b> - TPP/ PC: NONPROFIT ORG APT HOUSING for Low Income Persons Over 62 (p. 36, 45, 3, 15)	14 – 15 – 17 - 29	N/A
<b>725</b> - TPP Sales BY NONPROFIT Charitable IRC 501(c)(3) Organization (p. 41, 1, 16)	11 – 17 - 29	11 – 17 – 29 - 111

TPT-1 DEDUCTION CODES	CATEGORIES	STATE BUS CODE	CITY BUS CODE
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Page Numbers (p.) refer to the Location of each code in the STATE STATUTORY AUTHORITY document.  
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<b>RETAIL / USE and RENTAL ITEMS:</b>		
<b>508</b> - AIRCRAFT sold to CARRIER, GOVT, NONRES (p. 36, 7 & 13, 20 & 24)	14 – 17 - 29	17 – 29 - 214
<b>596</b> - APPLICATION SERVICES to TEST Students (p. 28, 36, 6, 19)	5 – 14 – 17 - 29	5 – 17 – 29 - 214
<b>583</b> - COMMODITIES SALE warehoused in AZ (p. 4, 16)	17 – 29	N/A
<b>589</b> - ENVIRONMENTAL RESPONSE & REMEDATION (p. 43, 3 & 6, 19)	15 – 17 – 29	15 – 17 – 29
<b>607</b> - ENVIRONMENTAL TECH FACILITY (p. 35, 43, 10)	14 – 15 – 17 - 29	17 – 29
<b>581</b> - GROUNDWATER MEASURING DEVICES (p. 36, 43, 8, 21)	14 – 15 – 17 – 29	15 – 16 – 17 – 29 – 37 - 214
<b>519</b> - LIBRARY MATERIALS to PUBLIC Libraries (p. 5, 15)	17 – 29	17 – 29
<b>588</b> - LIQUOR by LIQUOR WHOLESALER (p. 6)	17	17
<b>521</b> – LOTTERY TICKETS by Retailer (p. 2, 17)	17 – 29	17 – 29
<b>602</b> - MAGAZINES promote AZ TOURIST TRAVEL (p. 29, 3, 17)	9 – 17 – 29	17 – 29
<b>758</b> - OTHER TAXES/FEES ALLOWED BY MCTC SEC 260	N/A	5 – 17 – 29
<b>760</b> - OUT-OF-CITY SALES	N/A	10 – 17 – 49 – 62 - 116
<b>770</b> - OUT-OF-STATE SALES	N/A	10 – 17 – 49 – 62 - 116
<b>534</b> – PERSONAL HYGIENE ITEMS sold to TRANS LODG BUSINESS (p. 5, 15)	17 - 29	17 – 29
<b>712</b> – PROPERTY Sold to Contractor for MRRA Project on an INDIAN RESERVATON	17 – 29 - 315	17 – 29 - 315
<b>542</b> - RET WARRANTY or SERVICE Contract (p. 1)	17 - 29	17 – 29
<b>564</b> - RET: 3% Income Sub to E911 Tax (p. 55)	912	N/A
<b>505</b> - RET: College TEXTBOOKS required (p. 1, 17)	17 – 29	SEE CITY SPECIFIC CODE 738 BELOW
<b>609</b> - RET: FET on HEAVY TRUCK TRAILER (p. 10)	17	17
<b>610</b> - RET: FET on USE FUEL SALE (p. 10)	17	17
<b>504</b> - RET: INTERSTATE or FOREIGN COMMERCE Sales (p. 2)	17	10 – 17 – 49 – 62 – 116
<b>601</b> - RET: PRECIOUS METALS and COINS (p. 2)	17 – 29	17 – 29
<b>567</b> - RET: Sale of CASH EQUIVALENTS (p. 2)	17	17

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<b>RETAIL / USE and RENTAL ITEMS (cont.):</b>		
<b>549</b> - RET: SERVICES Provided by SELLER (p. <b>1, 52</b> )	17 – 29	<b>SEE RELATED CITY CODE 750 BELOW</b>
<b>750</b> - CITY - DIRECT CUSTOMER SERVICE	<b>SEE RELATED STATE CODE 549 ABOVE</b>	11 – 17 – 29 – 62 – 111 - 214
<b>613</b> - RET: WASTE TIRE DISPOSAL FEE (p. <b>11</b> )	17	17
<b>614</b> - RET: WIRELESS EQUIPMENT SALES COMMISSION (p. <b>11</b> )	17	17
<b>538</b> - SOLAR ENERGY DEVICES (p. <b>36, 45, 11, 23</b> )	14 – 15 – 17 - 29	15 – 16 – 17 – 29 – 37 - 214
<b>751</b> - TELECOM UTIL EQUIP USED/BILLED TO CUST	N/A	17 – 29 - 214
<b>573</b> -TPP/ PC: NONPROFIT ORG APT HOUSING Low Income Persons Over 62 (p. <b>36, 45, 3, 15</b> )	14 – 15 – 17 - 29	N/A
<b>725</b> - TPP Sales <u>BY</u> NONPROFIT Charitable IRC 501(c)(3) Organization (p. <b>41, 1, 16</b> )	11 – 17 – 29	11 – 17 – 29 - 111
<b>552</b> – TPP sold to TPT Licensee for Incorporation into PRIME CONTRACTING or MRRRA Project (p. <b>37, 3, 15</b> )	2 – 17 - 29	17 – 29
<b>584</b> – TPP sold to Form 5009L Subcontractor for Incorporation into PRIME CONTRACTING Project (p. <b>3, 15</b> )	2 – 17 – 29	17 - 29
<b>571</b> - TPP to PERSONAL PROPERTY LEASING BUSINESS to LEASE (p. <b>2</b> )	17 – 29	17 – 29
<b>711</b> - TRADE-IN ALLOWANCE (p. <b>53</b> )	14 – 17 - 29	17 – 29 - 214
<b>TELECOMMUNICATIONS:</b>		
<b>758</b> – Other TAXES/FEES Allowed by MCTC SECTION 260	N/A	5 – 17 – 29
<b>641</b> - TELECOM: COMMON LINE CHARGES (p. <b>28</b> )	5	N/A
<b>517</b> - TELECOM: INTERNET ACCESS fees (p. <b>28 &amp; 29</b> )	5	5
<b>643</b> - TELECOM: INTERSTATE TELECOM SVCS (p. <b>29</b> )	5	5
<b>627</b> - TELECOM: CARRIER ACCESS CHARGES (p. <b>28</b> )	5	5
<b>633</b> - TELECOM: DB SATELLITE TV SERVICES (p. <b>28</b> )	5	N/A
<b>649</b> - TELECOM: SVCS PREPAID CARD or AUTH (p. <b>28</b> )	5	5
<b>619</b> - TELECOM: SVCS SAT TV / DATA TRAN (p. <b>28</b> )	5	N/A

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<b>TRANSIENT LODGING:</b>		
<b>640</b> - BUSINESS ACTIVITY TAXED under OTHER CLASS (p. 25, 40, 34)	6 – 12 – 25	6 – 12 – 44 – 144 - 244
<b>636</b> - TR LODG: BED & BREAKFAST- LESS THAN 5 ROOMS and <50% ANNUAL OCCUPANCY (p. 34)	25	N/A
<b>704</b> - TR LODG: EXEMPT SERVICES (p. 34)	25	44 – 144 - 244
<b>701</b> - TR LODG: EXEMPT AMUSEMENT or TRANSPORTING (p. 35)	25	44 – 144 - 244
<b>629</b> - TR LODG: MOBILE HOME ETC for more than 29 DAYS (p. 34)	25	N/A
<b>648</b> - TR LODG: SERVICE COMMISSIONS (p. 35)	25	44 – 144 - 244
<b>TRANSPORTING:</b>		
<b>640</b> - BUSINESS ACTIVITY TAXED under OTHER CLASS (p. 25, 40, 34)	6 – 12 – 25	6 – 12 – 44 – 144 - 244
<b>612</b> – TRANSPORTATION or AMUSE: ARRANGED & EXEMPT (p. 25, 40)	6 – 12	6 – 12
<b>615</b> – TRANSPORT of PERSONS by AIR - FED LAW EXEMPT (p. 24)	6	N/A
<b>616</b> - TRANSP: RAILROAD INTERSTATE (p. 24)	6	6
<b>620</b> - TRANSP: RAILROAD RESALE (p. 25)	6	N/A
<b>625</b> - TRANSP: RR TRANSPORT of FERTILIZER (p. 25)	6	N/A
<b>702</b> - TRANSP or AMUSE Resale: ARRANGED & TAXED (p. 25, 40)	6 - 12	6
<b>715</b> - TRANSP by MOTOR CARRIERS or LIGHT MOTOR VEHICLES – FEES PAID TO MVD (p. 24)	6	SEE CITY SPECIFIC CODE 722 BELOW
<b>USE TAX SPECIFIC:</b>		
<b>709</b> - USE TX UTIL: REV Taxed under CL 004 (p. 25)	26 - 29	29
<b>707</b> - USE TX UTIL: TPP EXEMPT under UTIL CLASSIFICATION (p. 19)	26 – 29 – 129	N/A
<b>693</b> - USE TX: \$200 DEDUCTION for FOREIGN PURCHASES (p. 14)	29	N/A
<b>749</b> – USE TX: \$1000 DEDUCT OUT-OF-CITY PURCHASE	N/A	29

<b>TPT-1 DEDUCTION CODES</b>	<b>CATEGORIES</b>	<b>STATE BUS CODE</b>	<b>CITY BUS CODE</b>
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<b>USE TAX SPECIFIC (cont.):</b>		
<b>688</b> - USE TX: ADVERTISING SUPPLEMENTS (p. 14)	29	N/A
<b>703</b> - USE TX: MOTOR VEHICLE donated to NONPROFIT or UNIVERSITY (p. 17)	29 – 30	N/A
<b>695</b> - USE TX: NONPROFIT PURCHASE from OUT OF STATE AFFILIATE (p. 13)	29	N/A
<b>705</b> - USE TX: RX PLAN ID CARDS / PARTS (p. 18)	29 – 129	N/A
<b>692</b> - USE TX: Sale to DIRECT PAY PERMIT HOLDER (p. 56)	29	N/A
<b>684</b> – USE TX: CREDIT for TAX PAID to an EQUIVALENT JURISDICTION (p. 14)	29	29
<b>U.S. GOVERNMENT + DIPLOMAT</b>		
<b>611</b> - RET: OVERHEAD MATERIALS for US GOVT CONTRACT (p. 11, 18)	17 – 29 – 129	17 - 29
<b>548</b> - USGOV: RETAIL Sales Allowed 50% TPT Income Deduction (100% USE TAX DEDUCTION) (p. 11)	17 - 29	17 - 29
<b>547</b> - USGOV: Sale by MMAR to U.S. GOVT (p. 36, 11)	14 - 17	17
<b>543</b> - USGOV: Sale to MMAR for GOVT Contract (p. 37, 11)	2 - 17	17
<b>777</b> – Sales to FOREIGN DIPLOMATS holding VALID US DEPT of STATE CARD authorizing purchase	4 - 10 - 11 - 14 - 17 - 25	4 - 10 - 11 - 17 – 44 – 111 - 144 - 214 - 244

TPT-1 DEDUCTION CODES	CATEGORIES	STATE BUS CODE	CITY BUS CODE
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<b>CITY SPECIFIC DEDUCTION CODES:</b> (Deduction Codes that <u>only</u> apply in the <u>cities specified</u> ):		
<b>CITY SPECIFIC CODE:</b> <b>585</b> - M&E used for COMMERCIAL AGRICULTURE Crops and Products <b>CITIES:</b> <b>BE.CG.DC.FH.LH.MP.PK.PM.WC.</b>	SEE STATE CODE <b>585</b> ABOVE	17 – 29 - 214
<b>CITY SPECIFIC CODE:</b> <b>685</b> - PC: COST-585 DED in Gross Income <b>CITIES:</b> <b>BE.CG.DC.FH.LH.MP.PK.PM.WC.</b>	SEE STATE CODE <b>685</b> ABOVE	15 – 16 – 37 - 315
<b>CITY SPECIFIC CODE:</b> <b>506</b> - FOOD RETAIL Sales for HOME PREPARATION <b>CITIES:</b> <b>BH.CE.CC.EL.HC.JO.KM.LH.MH.MA.OR.PK.</b> <b>QZ.SA.SI.SP.TS.TY.WL.</b>	SEE STATE CODE <b>506</b> ABOVE	17 - 29
<b>CITY SPECIFIC CODE:</b> <b>713</b> - EXEMPT JOB PRINTING for LICENSED PUBLISHERS <b>CITIES:</b> <b>BE.CG.CD.DC.GB.GL.GY.HC.LH.MH.</b> <b>MA.OR.PS.PM.QZ.SN.SY.TN.YT.</b>	N/A	10
<b>CITY SPECIFIC CODE:</b> <b>714</b> - QUALIFIED: HOSPITAL, HEALTH CARE, or COMMUNITY HEALTH CENTER <b>CITIES:</b> <b>BS.BH.CG.CK.CD.CC.DH.DC.EG.EL.FL.</b> <b>FH.FD.GB.GY.GU.HY.HC.LH.MP.MM.OR.PG.</b> <b>PV.PK.PA.PS.PM.PP.PL.QZ.SF.SA.SL.SN.ST.</b> <b>SV.SY.SI.SP.TL.TN.TS.TY.WT.YT.</b>	N/A	45 – 213

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<b>CITY SPECIFIC DEDUCTION CODES (cont.):</b>			
<i>CITY SPECIFIC CODE:</i>			
<b>717</b> - EXEMPT CoinOp CLEANING MACHINES CITIES: <b>BH.BS.BE.CA.CG.CK.DC.EL.GI.GB.LH. MA.OR.PV.PK.PA.PM.PP.SF.SR.SY.TC.TN. WB.WL.WS.</b>	<b>N/A</b>	<b>214</b>	
<i>CITY SPECIFIC CODE:</i>			
<b>720</b> - EXEMPT LIVESTOCK FEED AGRI CHEMS TO COMM BUSINESS CITIES: <b>BH.BE.CG.CV.CC.DC.GB.HC.MH.MP. OR.PM.QZ.QC.SN.TC.WC.WS.YM.</b>	<b>N/A</b>	<b>17 – 29</b>	
<i>CITY SPECIFIC CODE:</i>			
<b>721</b> - TELEC: TAX CREDIT for FRANCHISE/LICENSE FEES CITIES: <b>BH.CE.CG.CD.CL.DC.EL.GI.GY.HC.KN. KM.LH.LP.MH.MA.MM.SL.SR.SN.TC.TN.WC.</b>	<b>N/A</b>	<b>5</b>	
<i>CITY SPECIFIC CODE:</i>			
<b>722</b> - EXEMPT MOTOR VEH TRANSPORT FOR HIRE CITIES: <b>CW.SA.SR.TC.TN.WS.</b>	<b>SEE STATE CODE 715 ABOVE</b>	<b>6</b>	
<i>CITY SPECIFIC CODE:</i>			
<b>723</b> - UTIL: TAX CREDIT for FRANCHISE FEES CITIES: <b>BS.BE.BH.CE.CK.CD.DC.EL.HC.JO.KM. LH.LP.MA.PV.PK.QZ.SL.SR.TC.TN.WC.</b>	<b>N/A</b>	<b>4</b>	
<i>CITY SPECIFIC CODE:</i>			
<b>726</b> - EXEMPT TRANSACTIONS WITH GOVT AGENCIES CITIES: <b>CF.DC.EG.FH.FD.GI.GU.HY.JO.KN.MM. OR.PV.PK.PS.SO.TL.TS.WT.WC.WL.WM.</b>	<b>N/A</b>	<b>4-5-9-10-11-12-15- 16-17-18-19-20-27- 29-37-44-45-49- 144-213-214-244- 485</b>	

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<b>CITY SPECIFIC DEDUCTION CODES (cont.):</b>		
<b>CITY SPECIFIC CODE:</b> <b>727 - TAX MORATORIUM - REAL PROPERTY</b> <u>CITIES:</u> <b>DC.EL.</b>	<b>N/A</b>	<b>15 – 16 – 37 – 45 - 213</b>
<b>CITY SPECIFIC CODE:</b> <b>729 - EXEMPT LOCAL ADVERTISING</b> <u>CITIES:</u> <b>EG.GI.HB.LH.QZ.SA.TC.TN.WL.</b>	<b>N/A</b>	<b>18</b>
<b>CITY SPECIFIC CODE:</b> <b>730 - EXEMPT HEALTH DANCE SPORT FEES</b> <u>CITIES:</u> <b>BS.BB.CA.CG.CD.CF.DH.DC.EL.FL.FH.</b> <b>FD.GL.GY.GU.JO.KN.KM.LH.LP.MH.MA.</b> <b>MM.OR.PG.PK.PA.PS.PM.PL.SA.SU.SL.</b> <b>SR.SO.ST.SY.SI.TL.TC.TN.TS.WT.WB.WL.</b> <b>WM.YT.YM.</b>	<b>N/A</b>	<b>12</b>
<b>CITY SPECIFIC CODE:</b> <b>731 EXEMPT GOLF COURSE GREENS FEES</b> <u>CITIES:</u> <b>BB.DC.PA.SN.TN.WC.</b>	<b>N/A</b>	<b>12</b>
<b>CITY SPECIFIC CODE:</b> <b>732 - EXEMPT CONTRACTING FT HUACHUCA</b> <u>CITY:</u> <b>SR</b>	<b>N/A</b>	<b>15 – 16 – 37</b>
<b>CITY SPECIFIC CODE:</b> <b>733 - SPEC BLDR: EXEMPT COST OF LAND</b> <u>CITIES:</u> <b>DC.PA.WS</b>	<b>N/A</b>	<b>16</b>

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<b>CITY SPECIFIC DEDUCTION CODES (cont.):</b>		
<b>CITY SPECIFIC CODE:</b> <b>734</b> - SPEC BLDR: EXEMPT FAIR MKT VALUE OF LAND <b>CITIES:</b> <b>BH.CE.KM.LH.MH.PK.PM.PP.PL.QZ.SF.SL.TL.WC.</b>	N/A	16
<b>CITY SPECIFIC CODE:</b> <b>736</b> - EXEMPT NEAT etc ANIMALS to BREED <b>CITIES:</b> <b>CG.CC.HC.MH.MP.PM.QC.SN.WC.</b>	N/A	17 – 29
<b>CITY SPECIFIC CODE:</b> <b>737</b> - EXEMPT FINE ART PAINTING / SCULPTURE <b>CITIES:</b> <b>BB.LP.OR.</b>	N/A	17 – 29
<b>CITY SPECIFIC CODE:</b> <b>738</b> - EXEMPT COLLEGE TEXTBOOK SALES <b>CITIES:</b> <b>EG.MP.PM.SV.TY.</b>	N/A	17 – 29
<b>CITY SPECIFIC CODE:</b> <b>739</b> - EXEMPT MFTRD ITEM USED TESTING <b>CITIES:</b> <b>HC.OR.PS.TN.</b>	N/A	17
<b>CITY SPECIFIC CODE:</b> <b>740</b> - EXEMPT TEL SVCS BY CABLE TV SYSTEM <b>CITIES:</b> <b>BS.BB.CF.CW.EL.HY.KN.KM.LH.MM. OR.PK.PS.PM.PL.SL.SO.SI.TL.TS.WB.WM.</b>	N/A	5

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<b>CITY SPECIFIC DEDUCTION CODES (cont.):</b>		
<b>CITY SPECIFIC CODE:</b> <b>741 - EXEMPT UTILS to OUT-OF-CITY CUST</b> <u>CITIES:</u> <b>BB.BH.CE.CA.CG.CV.CD.CF.DH.DC.FL.</b> <b>FH.GU.JO.KN.LP.MH.MM.NO.PV.PA.PS.PM.</b> <b>PP.QC.SU.SL.SR.ST.SY.SI.SP.TC.TS.WT.WL.</b> <b>WM.YT.YM.</b>	N/A	4
<b>CITY SPECIFIC CODE:</b> <b>742 - DONATION TO 501c3 CHAR ORGANIZATION</b> <u>CITIES:</u> <b>CE.CK.CC.KM.MA.MP.PG.PL.QZ.QC.</b>	N/A	29
<b>CITY SPECIFIC CODE:</b> <b>743 - USE TAX EXEMPT SALES TO CITY</b> <u>CITIES:</u> <b>CL.EG.FH.KM.LH.MP.PG.QZ.</b>	N/A	29
<b>CITY SPECIFIC CODE:</b> <b>745 - EXEMPT COMMERCIAL PROP RENTS</b> <u>CITIES:</u> <b>JO.LH.OR.SV.</b>	N/A	45 – 213
<b>761 - PART of SINGLE ITEM SALE TAXED at 0%</b> <u>CITIES:</u> <b>GL.YM</b>	N/A	17 – 29

**LEGEND:**

**AMUSE:** AMUSEMENT

**COMM LS:** COMMERCIAL LEASE

**DED or DEDUCT:** DEDUCTION

**FET:** FEDERAL EXCISE TAX

**JOB PR:** JOB PRINTING CLASSIFICATION

**M & E:** MACHINERY and EQUIPMENT

**MCTC:** MODEL CITY TAX CODE

**MFTG or MFTR or MFTRD BLDG:** MANUFACTURING or MANUFACTURER or MANUFACTURED BUILDING

**MMAR:** MANUFACTURER, MODIFIER, ASSEMBLER or REPAIRER

<b>TPT-1 DEDUCTION CODES</b>	<b>CATEGORIES</b>	<b>STATE BUS CODE</b>	<b>CITY BUS CODE</b>
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**MV:** MOTOR VEHICLE  
**ORG:** ORGANIZATION  
**PC:** PRIME CONTRACTING  
**PPR:** PERSONAL PROPERTY RENTAL (CLASSIFICATION)  
**PROP:** PROPERTY  
**RET:** RETAIL  
**RX:** PRESCRIBED  
**SNAP:** SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM  
**SVC:** SERVICE  
**TPP:** TANGIBLE PERSONAL PROPERTY  
**TELEC:** TELECOMMUNICATIONS (CLASSIFICATION)  
**TR LODG or TRANS LODG:** TRANSIENT LODGING (CLASSIFICATION)  
**TRANSP:** TRANSPORTING (CLASSIFICATION)  
**TX:** TAX  
**UTIL:** UTILITIES or UTILITIES CLASSIFICATION  
**USGOV:** UNITED STATES GOVERNMENT

### **BUSINESS CODES USED FOR BOTH STATE AND CITY BUSINESSES:**

<b>CODE</b>	<b>BUSINESS CATEGORY</b>
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<b>004</b>	<b>UTILITIES</b>
<b>005</b>	<b>COMMUNICATIONS</b>
<b>006</b>	<b>TRANSPORTING</b>
<b>009</b>	<b>PUBLICATION</b>
<b>010</b>	<b>JOB PRINTING</b>
<b>011</b>	<b>RESTAURANTS AND BARS</b>
<b>012</b>	<b>AMUSEMENT</b>
<b>015</b>	<b>CONTRACTING - PRIME</b>
<b>017</b>	<b>RETAIL</b>
<b>019</b>	<b>SEVERANCE - METALLIFEROUS MINING</b>
<b>025</b>	<b>TRANSIENT LODGING</b>
<b>029</b>	<b>USE TAX</b>
<b>049</b>	<b>JET FUEL TAX</b>
<b>051</b>	<b>JET FUEL USE TAX</b>
<b>315</b>	<b>MRRA AMOUNT</b>

<b>TPT-1 DEDUCTION CODES</b>	<b>CATEGORIES</b>	<b>STATE BUS CODE</b>	<b>CITY BUS CODE</b>
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Page Numbers (p.) refer to the Location of each code in the STATE STATUTORY AUTHORITY document.  
LEGEND and BUSINESS CODE LISTINGS at end of this document.

#### **STATE ONLY BUSINESS CODES:**

<b>CODE</b>	<b>BUSINESS CATEGORY</b>
<b>002</b>	<b>MINING-NONMETAL</b>
<b>007</b>	<b>PRIVATE (RAIL) CAR</b>
<b>008</b>	<b>PIPELINE</b>
<b>013</b>	<b>COMMERCIAL LEASE</b>
<b>014</b>	<b>PERSONAL PROPERTY RENTAL</b>
<b>026</b>	<b>USE TAX-UTILITIES</b>
<b>041</b>	<b>MUNICIPAL WATER</b>
<b>053</b>	<b>RENTAL CAR SURCHARGE (MAR)</b>
<b>055</b>	<b>RENTAL CAR SURCHARGE (PMA)</b>
<b>056</b>	<b>JET FUEL TAX &gt; 10 MILLION GALLONS</b>
<b>129</b>	<b>USE TAX DIRECT PAYMENTS</b>
<b>153</b>	<b>RENTAL CAR SURCHARGE-STADIUM (MAR)</b>
<b>912</b>	<b>E911 PREPAID WIRELESS</b>

#### **CITY ONLY BUSINESS CODES:**

<b>CODE</b>	<b>BUSINESS CATEGORY</b>
<b>016</b>	<b>CONSTRUCTION CONTRACTING - SPEC BUILDERS</b>
<b>018</b>	<b>ADVERTISING</b>
<b>020</b>	<b>TIMBERING &amp; OTHER EXTRACTION</b>
<b>027</b>	<b>MANUFACTURED BUILDINGS</b>
<b>037</b>	<b>CONSTRUCTION CONTRACTING-OWNER BUILDER</b>
<b>040</b>	<b>RENTAL OCCUPANCY</b>
<b>044</b>	<b>HOTELS</b>
<b>045</b>	<b>RESIDENTIAL RENTAL, LEASING AND LICENSING FOR USE</b>
<b>062</b>	<b>RETAIL SALES FOOD FOR HOME CONSUMPTION</b>
<b>111</b>	<b>RESTAURANTS AND BARS (ADDITIONAL TAX)</b>
<b>116</b>	<b>FEED AT WHOLESALE</b>
<b>144</b>	<b>HOTEL/MOTEL (ADDITIONAL TAX)</b>
<b>213</b>	<b>COMMERCIAL RENTAL, LEASING AND LICENSING FOR USE</b>
<b>214</b>	<b>RENTAL, LEASING AND LICENSING FOR USE OF TPP</b>
<b>244</b>	<b>LODGING-EXTENDED STAY</b>
<b>485</b>	<b>WASTEWATER UTILITY SERVICES</b>

TPT-1 DEDUCTION CODES	CATEGORIES	STATE BUS CODE	CITY BUS CODE
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## SPECIAL CITY BUSINESS CODES:

The following City Business Codes have been adopted by a limited number of cities. Where appropriate, City Deduction Codes available for Retail Businesses (Business Code 17) and Use Tax (Business Code 29) are available when reporting under these Business Codes.

CODE	DESCRIPTION	CITIES
157	RETAIL SALES (SINGLE ITEM OVER \$1,000)	EG
159	USE TAX (SINGLE ITEM OVER \$1,000)	EG
307	RETAIL SALES (SINGLE ITEM OVER \$1,999.99)	BE
*337	RETAIL SALES (SINGLE ITEM PORTION OVER \$6,000)	EL
*339	USE TAX (SINGLE ITEM PORTION OVER \$6,000)	EL
*357	RETAIL SALES (SINGLE ITEM PORTION OVER \$5,000)	CG - PP - TN
*367	RETAIL SALES (SINGLE ITEM PORTION OVER \$10,000)	QZ
*369	USE TAX (SINGLE ITEM PORTION OVER \$10,000)	QZ
*377	RETAIL SALES (SINGLE ITEM PORTION OVER \$9,999)	CF
*387	RETAIL SALES (SINGLE ITEM PORTION OVER \$3,000)	PG
*389	USE TAX (SINGLE ITEM PORTION OVER \$3,000)	PG
*397	RETAIL SALES (SINGLE ITEM PORTION OVER \$1,000)	SV
*407	RETAIL SALES (SINGLE ITEM PORTION OVER \$500)	SI
417	RETAIL SALES (SINGLE ITEM OVER \$1,250)	WC
439	USE TAX (GROSS RECEIPTS OVER \$500,000)	GI
440	USE TAX FROM INVENTORY (GROSS RECEIPTS OVER \$500,000)	GI
*467	RETAIL (SINGLE ITEM PORTION OVER \$2,500)	PK
717	RETAIL SALES (SINGLE ITEM OVER \$5,000)	BS - GY - SF - TC - WB
729	USE TAX (SINGLE ITEM OVER \$5,000)	GY - SF
917	RETAIL SALES (SINGLE ITEM OVER \$10,000)	C L
929	USE TAX (SINGLE ITEM OVER \$10,000)	C L

\* FOR CITIES IN WHICH TWO TAX RATES APPLY TO A SINGLE SALE ("PORTION" CODES),  
DEDUCTION CODE AMOUNTS SHOULD BE PRORATED.

**REVISION 3-23-2015**

TPT-1 DEDUCTION CODE . . . . CATEGORIES	STATE BUS CODE	CITY BUS CODE
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